

Laws of 2000, Chapter 84:1

Tax Exemptions to Foster Public Accommodations & Industrial Construction

This law establishes a pilot program allowing certain economically depressed municipalities to offer tax exemptions to foster public accommodation and industrial construction.

Under Chapter 84:1 The Office of Energy and Planning (OEP) is responsible for establishing a list of economically depressed counties and eligible municipalities located in those counties. See the list of eligible counties and municipalities below. The three criteria involved are, equalized taxable valuation per person, population change and unemployment. The OEP uses its own population estimates to determine population change. The Department of Revenue Administration provides the taxable valuation data and the Department of Employment Security provides the unemployment rate for counties and towns.

An eligible county must meet all **three** of the criteria to be eligible, municipalities must meet **two** criteria. Up to February 2005, Coos has been the only eligible county. See below how the criteria apply to counties and municipalities.

The OEP updates the criteria and the eligibility list every February.

Persons interested in the tax provisions of the law should contact the Department of Revenue Administration. Persons interested in eligibility matters should contact the Office of Energy and Planning (271-2155).

According to Chapter 84:6, this pilot program will end in 2006.

Chapter 84:1 Eligible Counties - for 2006

Coos is only Eligible County

Processed - Dec 2005

Ranked by Unemployment		Ranked by Population Change		Ranked by Valuation Per Person	
2002-'04 3 yr. avg Unemp Rate -----		1999-04 Pop Rate -----		2004 Val per Person -----	
Coos	5.47	Coos	-4.09	Coos	75,015
Rockingham	5.20	Sullivan	3.92	Cheshire	80,029
Hillsborough	4.52	Cheshire	4.44	Strafford	81,856
Strafford	3.96	Strafford	6.89	Sullivan	92,878
Belknap	3.70	Hillsborough	8.40	Merrimack	97,428
Cheshire	3.49	Grafton	9.02	Hillsborough	99,187
Carroll	3.38	Rockingham	9.20	Grafton	128,083
Merrimack	3.38	Merrimack	11.53	Rockingham	134,508
Sullivan	3.29	Belknap	13.72	Belknap	152,824
Grafton	2.94	Carroll	22.70	Carroll	243,591

Source: unemployment, Dept. of Employment Security

Source: population, Office of Energy and Planning

Source: equalized valuation, Dept. of Revenue Administration

compiled by Office of Energy & Planning

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Chapter 84 Qualifying Factors

December 2005

.T. = Municipality Qualifies for Chapter 84

.F. = Municipality not Qualified for Chapter 84

<u>Municipality</u>	<u>Employment</u>	<u>Population</u>	<u>Valuation</u>	<u>Number of Factors Qualifying</u>
BERLIN CITY	.T.	.T.	.T.	3
COLEBROOK TOWN	.T.	.T.	.T.	3
COLUMBIA TOWN	.T.	.F.	.T.	2
DALTON TOWN	.T.	.F.	.T.	2
DUMMER TOWN	.T.	.T.	.F.	2
GORHAM TOWN	.T.	.T.	.T.	3
LANCASTER TOWN	.F.	.T.	.T.	2
MILAN TOWN	.T.	.T.	.T.	3
NORTHUMBERLAND	.T.	.T.	.T.	3
PITTSBURG TOWN	.T.	.T.	.F.	2
STARK TOWN	.T.	.T.	.F.	2
STEWARTSTOWN	.T.	.T.	.T.	3
STRATFORD TOWN	.T.	.T.	.T.	3
WHITEFIELD	.T.	.F.	.T.	2

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Chapter 84
Qualifying Municipalities
December 2005

Municipality	Qualifying Factors	3 Year Unemployment Rate	1999 - '04 Population Rate	2004 Equalized Valuation	County
BERLIN CITY	3	6.93048576	-11.3101716	35,853	COOS
COLEBROOK TOWN	3	5.94135803	-8.5725075	58,209	COOS
COLUMBIA TOWN	2	5.22388060	9.0545938	80,389	COOS
DALTON TOWN	2	4.29184549	14.5348837	72,185	COOS
DUMMER TOWN	2	5.91715976	-2.3952095	109,715	COOS
GORHAM TOWN	3	4.92610837	-4.8631239	72,857	COOS
LANCASTER TOWN	2	3.60255665	-3.3551322	69,252	COOS
MILAN TOWN	3	6.74300255	2.0014825	65,175	COOS
NORTHUMBERLAND TOWN	3	4.40304826	-5.6316590	52,092	COOS
PITTSBURG TOWN	2	4.32900433	0.0000000	244,995	COOS
STARK TOWN	2	4.88888889	0.5649717	118,781	COOS
STEWARTSTOWN TOWN	3	6.07375271	-5.4428044	67,309	COOS
STRATFORD TOWN	3	6.54627540	1.7329255	51,680	COOS
WHITEFIELD TOWN	2	4.59433040	7.0015220	77,028	COOS

Source: Equalized Taxable Valuation, Dept. of Revenue Administration
Source: Population Change , NH Office of Energy and Planning
Source: Unemployment rate, Dept. of Employment Security Years 2002, 2003, 2004